

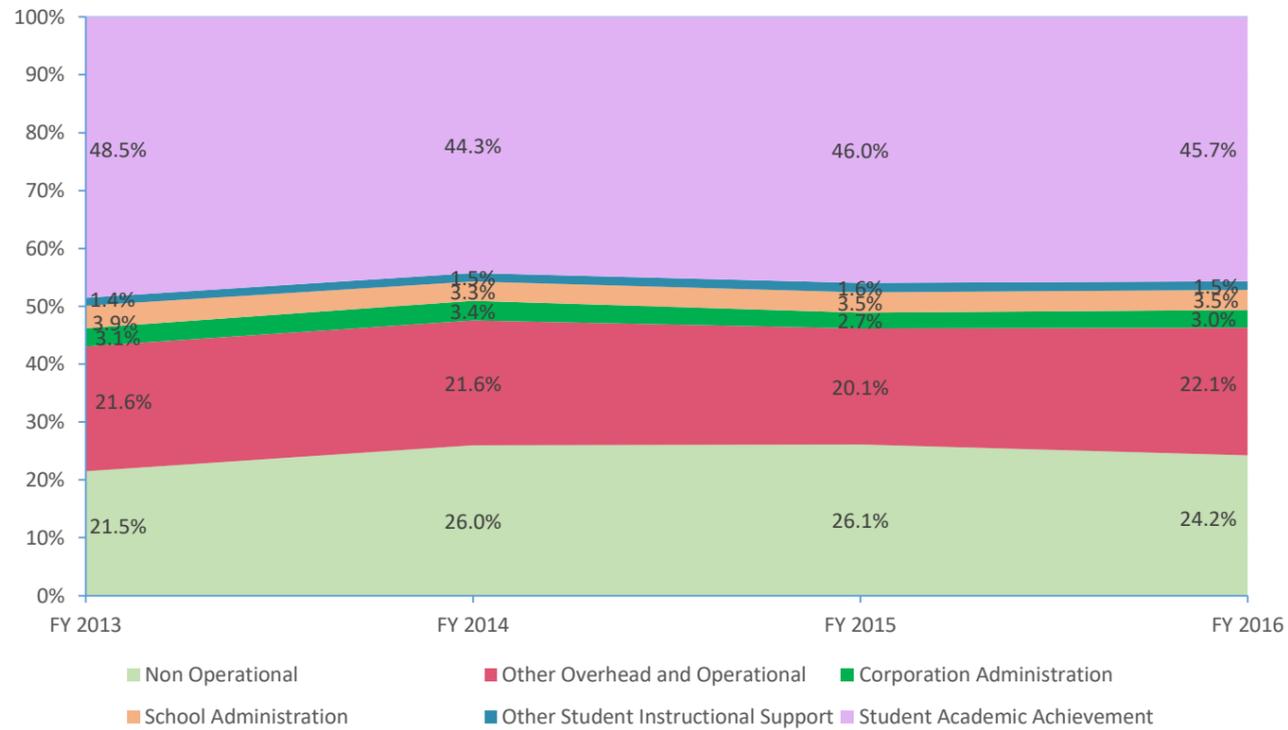
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Porter Township School Corp (6520)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,552,339	44.6%	\$7,284,317	42.5%	\$7,200,457	48.5%	\$7,207,594	44.3%	\$7,026,470	46.0%	\$7,129,079	45.7%
Student Instructional Support	\$1,020,146	6.9%	\$956,232	5.6%	\$779,949	5.3%	\$781,043	4.8%	\$787,237	5.1%	\$773,524	5.0%
<b>Total</b>	<b>\$7,572,485</b>	<b>51.6%</b>	<b>\$8,240,549</b>	<b>48.1%</b>	<b>\$7,980,406</b>	<b>53.8%</b>	<b>\$7,988,636</b>	<b>49.0%</b>	<b>\$7,813,707</b>	<b>51.1%</b>	<b>\$7,902,603</b>	<b>50.6%</b>

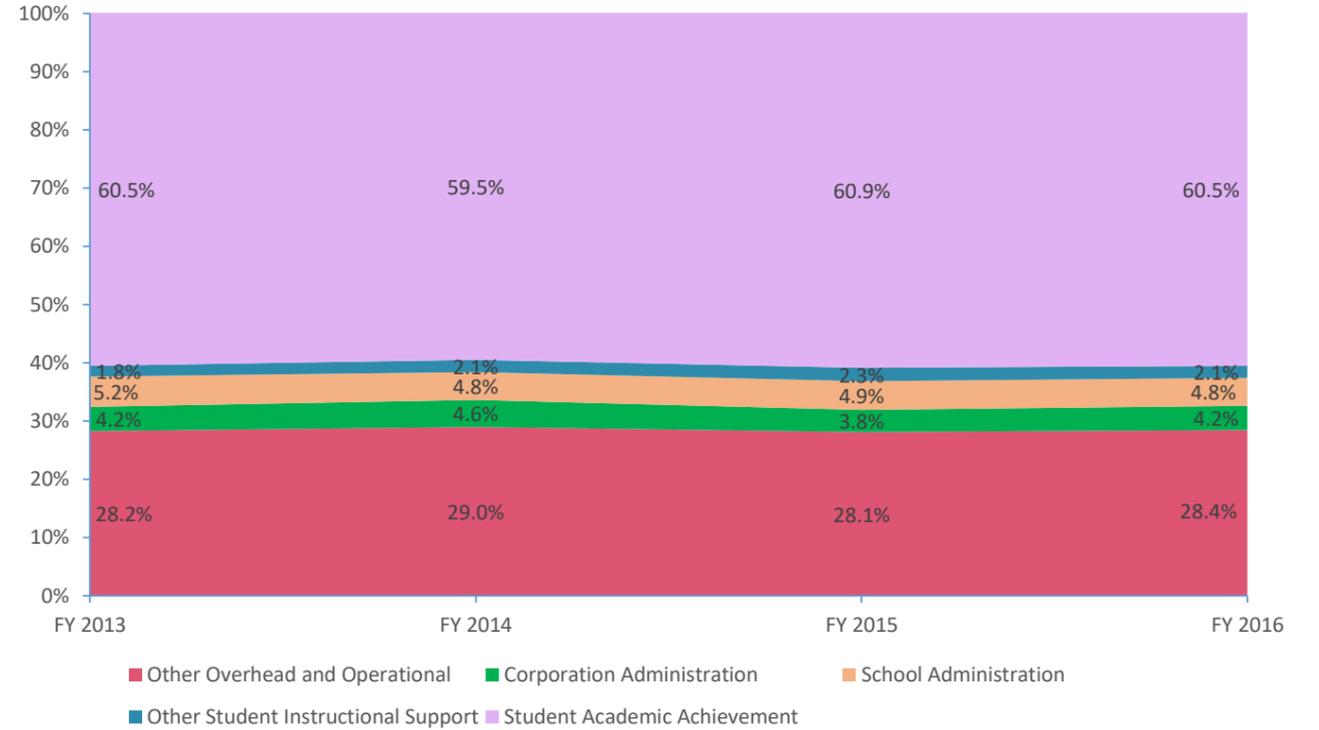
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,453,790	23.5%	\$4,411,374	25.7%	\$3,667,527	24.7%	\$4,067,798	25.0%	\$3,482,471	22.8%	\$3,921,498	25.1%
Non Operational	\$3,656,215	24.9%	\$4,492,968	26.2%	\$3,188,712	21.5%	\$4,230,509	26.0%	\$3,992,978	26.1%	\$3,783,568	24.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$7,110,005</b>	<b>48.4%</b>	<b>\$8,904,342</b>	<b>51.9%</b>	<b>\$6,856,239</b>	<b>46.2%</b>	<b>\$8,298,307</b>	<b>51.0%</b>	<b>\$7,475,449</b>	<b>48.9%</b>	<b>\$7,705,066</b>	<b>49.4%</b>

<b>Grand Total</b>	<b>\$14,682,490</b>	<b>\$17,144,891</b>	<b>\$14,836,645</b>	<b>\$16,286,943</b>	<b>\$15,289,156</b>	<b>\$15,607,669</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$155,285	\$306,336	\$307,251	NA	97.9%	0.3%
11100	Regular Programs	Elementary	\$1,708,949	\$2,427,162	\$2,029,179	\$1,943,201	13.7%	-19.9%	-4.2%
11200	Regular Programs	Middle/Junior High	\$914,457	\$1,363,207	\$1,186,545	\$1,095,131	19.8%	-19.7%	-7.7%
11300	Regular Programs	High School	\$1,211,389	\$1,893,824	\$1,823,607	\$1,897,095	56.6%	0.2%	4.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$45,158	\$21,499	\$17,973	NA	-60.2%	-16.4%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$17,320	\$31,685	\$22,759	NA	31.4%	-28.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$49,066	\$0	\$0	\$0	-100.0%	NA	NA
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$0	\$57,690	\$173,171	\$101,832	NA	76.5%	-41.2%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$12,790	\$172,696	NA	NA	1250.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$0	\$21,986	\$31,741	NA	NA	44.4%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$35,174	\$9,688	\$0	NA	-100.0%	-100.0%
12810	Special Programs	Special Education Preschool	\$31,372	\$42,625	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$3,040	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$3,232	\$5,600	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$5,133	\$5,493	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$7,937	\$17,225	\$1,800	\$5,580	-29.7%	-67.6%	210.0%
16100	Remediation	Remediation Testing	\$37,950	\$144	\$1,407	\$0	-100.0%	-100.0%	-100.0%
16200	Remediation	Preventive Remediation	\$27,108	\$17,489	\$5,298	\$5,341	-80.3%	-69.5%	0.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$102,806	\$127,018	\$121,123	\$173,215	68.5%	36.4%	43.0%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$269,303	\$366,985	\$509,493	\$648,401	140.8%	76.7%	27.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$3,131	\$3,630	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$9,516	\$95,406	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$25,319	\$36,375	\$22,352	\$24,744	-2.3%	-32.0%	10.7%
22220	Instruction	Library/Media Services - School Library	\$183,839	\$162,107	\$90,796	\$91,961	-50.0%	-43.3%	1.3%
22230	Instruction	Library/Media Services - Audiovisual	\$2,810	\$1,592	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$219,520	\$99,044	\$196,145	\$156,318	-28.8%	57.8%	-20.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$93,229	\$12,529	\$15,754	NA	-83.1%	25.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$50,251	\$100,278	\$221,386	\$241,340	380.3%	140.7%	9.0%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$72,194	\$105,618	NA	NA	46.3%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$193,767	\$1,179	\$1,809	\$3,445	-98.2%	192.2%	90.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$114,078	\$153,652	\$67,685	NA	-40.7%	-55.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$263,844	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$5,323,737</b>	<b>\$7,284,317</b>	<b>\$7,026,470</b>	<b>\$7,129,079</b>	<b>33.9%</b>	<b>-2.1%</b>	<b>1.5%</b>
<b>Student Instructional Support</b>									
21210	Students	Guidance Services - Service Area Direction	\$154,355	\$181,577	\$183,090	\$167,610	8.6%	-7.7%	-8.5%
21340	Students	Health Services - Nurse Services	\$78,999	\$81,757	\$67,611	\$64,659	-18.2%	-20.9%	-4.4%
24100	School Administration	Office of The Principal	\$562,085	\$684,257	\$532,836	\$537,773	-4.3%	-21.4%	0.9%
24900	School Administration	Other Support Services - School Admin.	\$0	\$8,640	\$3,700	\$3,482	NA	-59.7%	-5.9%
<b>Student Instructional Support Total</b>			<b>\$795,438</b>	<b>\$956,232</b>	<b>\$787,237</b>	<b>\$773,524</b>	<b>-2.8%</b>	<b>-19.1%</b>	<b>-1.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$18,442	\$8,000	\$9,000	-10.0%	-51.2%	12.5%
23150	General Administration	Board of Education - Legal Services	\$28,070	\$67,113	\$22,334	\$39,709	41.5%	-40.8%	77.8%
23160	General Administration	Board of Education - Promotion Expenses	\$3,077	\$1,443	\$548	\$180	-94.1%	-87.5%	-67.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$17,927	\$19,803	\$7,344	\$8,118	-54.7%	-59.0%	10.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$149,776	\$776,297	\$244,728	\$274,218	83.1%	-64.7%	12.0%
23220	General Administration	Executive Administration - Community Relations	\$9,637	\$15,649	\$104	\$2,756	-71.4%	-82.4%	2539.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$2,600	\$643	\$2,804	\$17,438	570.7%	2611.1%	522.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$112,422	\$126,789	\$116,325	\$119,529	6.3%	-5.7%	2.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,197	\$5	\$9,173	\$908	-24.2%	17355.4%	-90.1%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$326	\$1,066	\$891	NA	173.0%	-16.4%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$3,953	\$725	\$340	NA	-91.4%	-53.2%

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					2006 to 2016	2009 to 2016	2015 to 2016		
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$946	\$0	\$295	\$2,340	147.3%	NA	693.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$33,495	\$42,165	\$21,000	\$21,630	-35.4%	-48.7%	3.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,095,414	\$1,358,788	\$1,039,158	\$976,907	-10.8%	-28.1%	-6.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$8,052	\$5,204	\$0	\$0	-100.0%	-100.0%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$226,330	\$220,927	\$28,140	\$52,359	-76.9%	-76.3%	86.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,050	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$5,950	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$2,547	\$1,574	\$22,831	\$26,129	926.0%	1560.0%	14.4%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$72,010	\$14,024	NA	NA	-80.5%
26700	Operation and Maintenance of Plant Services	Insurance	\$90,083	\$127,838	\$163,577	\$146,619	62.8%	14.7%	-10.4%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$6,966	\$10,222	NA	NA	46.7%
27010	Student Transportation	Service Area Direction	\$119,707	\$121,377	\$104,128	\$99,339	-17.0%	-18.2%	-4.6%
27100	Student Transportation	Vehicle Operation	\$67,774	\$56,928	\$47,284	\$77,531	14.4%	36.2%	64.0%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$15,806	\$16,036	NA	NA	1.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$89,905	\$47,592	\$81,844	\$130,774	45.5%	174.8%	59.8%
27400	Student Transportation	Purchase of School Buses	\$100,359	\$0	\$0	\$187,117	86.4%	NA	NA
27500	Student Transportation	Insurance on Buses	\$23,126	\$12,619	\$18,032	\$18,317	-20.8%	45.2%	1.6%
27700	Student Transportation	Contracted Transportation Services	\$475,394	\$828,655	\$865,455	\$1,056,826	122.3%	27.5%	22.1%
27900	Student Transportation	Other Student Transportation Services	\$0	\$15,411	\$15,155	\$7,524	NA	-51.2%	-50.4%
31100	Food Services Operations	Service Area Direction	\$28,634	\$36,634	\$44,916	\$64,678	125.9%	76.6%	44.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$425,437	\$194,666	\$204,646	\$219,270	-48.5%	12.6%	7.1%
31400	Food Services Operations	Food Purchases	\$0	\$283,634	\$269,080	\$273,743	NA	-3.5%	1.7%
31900	Food Services Operations	Other Food Services	\$10,550	\$26,900	\$48,998	\$47,028	345.8%	74.8%	-4.0%
<b>Overhead and Operational Total</b>			<b>\$3,141,458</b>	<b>\$4,411,374</b>	<b>\$3,482,471</b>	<b>\$3,921,498</b>	<b>24.8%</b>	<b>-11.1%</b>	<b>12.6%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$474	\$0	\$0	\$0	-100.0%	NA	NA
33200	Category not Specified	Community Recreation	\$12,000	\$7,323	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$199,252	\$201,617	\$140,048	\$139,782	-29.8%	-30.7%	-0.2%
41000	Category not Specified	Land Acquisition and Development	\$0	\$190,410	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$991	\$468,838	\$34,737	\$14,577	1371.1%	-96.9%	-58.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$351,365	\$612,678	\$270,582	\$140,198	-60.1%	-77.1%	-48.2%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$21,784	\$53,463	\$29,211	\$2,744	-87.4%	-94.9%	-90.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$390,161	\$400,853	\$317,451	\$395,767	1.4%	-1.3%	24.7%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$43,134	\$0	NA	NA	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$48,360	\$86,418	\$49,290	\$14,782	-69.4%	-82.9%	-70.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$41,847	\$43,279	\$70,636	\$23,486	-43.9%	-45.7%	-66.8%
51100	Principal on Debt	Bonds	\$131,500	\$155,000	\$140,000	\$80,000	-39.2%	-48.4%	-42.9%
51600	Principal on Debt	Other DLGF Approved Debt	\$5,850	\$0	\$0	\$0	-100.0%	NA	NA
52100	Interest on Debt	Bonds	\$128,878	\$109,941	\$56,996	\$51,200	-60.3%	-53.4%	-10.2%
52200	Interest on Debt	Temporary Loans	\$28,472	\$55,294	\$10,107	\$8,971	-68.5%	-83.8%	-11.2%
53100	Lease Rental	Buildings-Principal	\$1,524,466	\$1,622,640	\$2,089,500	\$1,420,688	-6.8%	-12.4%	-32.0%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$129,258	\$848,543	NA	NA	556.5%
53200	Lease Rental	Equipment-Principal	\$17,734	\$0	\$0	\$0	-100.0%	NA	NA
53450	Lease Rental	Other-Interest	\$0	\$0	\$0	\$29,085	NA	NA	NA
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$97,281	\$56,966	\$53,872	\$53,871	-44.6%	-5.4%	0.0%
54150	Advancements and Obligations	Veterans' Memorial Fund - Interest	\$0	\$0	\$5,016	\$4,478	NA	NA	-10.7%
54200	Advancements and Obligations	Common School Fund - Principal	\$591,576	\$419,879	\$462,588	\$466,997	-21.1%	11.2%	1.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$77,955	\$67,565	NA	NA	-13.3%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$4,869	\$10,099	\$16,334	NA	235.5%	61.7%
60700	Category not Specified	Scholarships	\$4,000	\$3,500	\$2,500	\$4,500	12.5%	28.6%	80.0%
<b>Non Operational Total</b>			<b>\$3,595,991</b>	<b>\$4,492,968</b>	<b>\$3,992,978</b>	<b>\$3,783,568</b>	<b>5.2%</b>	<b>-15.8%</b>	<b>-5.2%</b>
<b>Prorated by Fund</b>									

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					2006 to 2016	2009 to 2016	2015 to 2016
26492 - SAA NA Social Security - 2007 Account Code	\$297,101	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$56,814	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$88,634	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$15,417	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$36,879	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$8,151	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$18,703	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,999	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$746,307	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$147,052	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$182,457	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$39,409	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$75	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$14	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$14	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$4	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$148,240	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$12,677	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$22,524	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$3,395	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,825,865</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>